

Hearing Date: April 22, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

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Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY
WITH RESPECT TO PROOF OF CLAIM NO. 16127
(U.S. CUSTOMS AND BORDER PROTECTION)

("SUPPLEMENTAL REPLY – U.S. CUSTOMS AND BORDER PROTECTION")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 16127 (the "Supplemental Reply") filed by U.S. Customs and Border Protection ("CBP") and respectfully represent as follows:

Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On August 9, 2006, CBP filed proof of claim number 16127 (the "Proof of Claim") against Delphi. The Proof of Claim asserts (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain duties and warehouse entries (the "Claim").

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

4. On June 21, 2007, the United States of America filed the United States Of America's Response To Debtor's Objection To The Claims Of U.S. Customs And Border Protection (Docket No. 8381) (the "Response").

5. On February 4, 2008, this Court entered the Joint Stipulation And Agreed Order Capping Proof Of Claim No. 16127 (U.S. Customs And Border Protection) (Docket No. 12499), setting a maximum liability for the Proof of Claim in the amount of \$68,259.00.

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16127 (U.S. Customs And Border Patrol) (Docket No. 19443), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court. On February 23, 2010, the Reorganized Debtors filed the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 19564).

8. CBP has failed to adequately support its claim and establish that the Debtors owe an outstanding liability to CBP in the amount asserted in the Proof of Claim.

Argument

A. Delphi Corporation Does Not Owe CBP The Amount Asserted In The Proof Of Claim

9. CBP has failed to provide sufficient evidence to support its claims. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f) . In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). Even if the allegations in the Proof of Claim were sufficient to make a prima facie claim, the Debtors have rebutted that claim by providing specific evidence refuting the validity of the Claim. To shift the burden of production back to a claimant, a debtor must "refute at least one of the allegations that is essential to the claim's legal sufficiency." In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. 2005) (citing In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74 (3d Cir.1992)). Here, the Debtors have refuted the allegations that are essential to the Claim. The burden therefore "reverts to the claimant to prove

the validity of the claim by a preponderance of the evidence The burden of persuasion is always on the claimant." Id. Here, CBP has not met that burden.

10. CBP asserts in the Proof of Claim that Delphi owes CBP (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain customs duties and warehouse entries. By contrast, as reflected in the declaration of Dean Unrue, the Reorganized Debtors' believe that the amounts asserted in the Proof of Claim are not owing. (See Decl. Of Dean Unrue In Supp. Of Debtors' Supplemental Reply (the "Unrue Decl."), attached as Ex. A.)¹

11. CBP regulates foreign trade and commerce by collecting duties levied upon merchandise that is imported into the United States. CBP determines an importer's duty obligations for its imported goods through the entry review and liquidation process. Liquidation in the Customs context is defined as "the final computation or ascertainment of the duties . . . accruing on an entry." 19 C.F.R. § 159.1. In the Proof of Claim, CBP asserts that the Debtors did not properly transmit and pay entry summaries in the Port of Laredo, Texas under Case Numbers 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 in the amount of \$69,259.00. Unrue Decl. ¶ 6. Accordingly, CBP initiated Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 against Delphi for liquidated damages for customs entries that CBP alleges were untimely filed by the Debtors. However, the customs entries giving rise to these liquidated damages claims were timely filed, the entries have been liquidated, and no amounts are owed by the Debtors. Id.

¹ The Reorganized Debtors also expressly incorporate their entire Statement of Disputed Issues With Respect to Proof of Claim No. 16127 (U.S. Customs And Border Protection) (Docket No. 19564) into this Supplemental Reply.

12. In response to CBP's claims for liquidated damages, Fed Ex Trade Networks, the Debtors' customs broker, filed petitions on behalf of the Debtors in October 2005 to challenge CBP's claims for liquidated damages. Unrue Decl. ¶ 7. Because no response to the petitions was received, the petitions were then re-filed in September 2006. Id. The Debtors also requested assistance from the Debtors' U.S. Customs' account manager, who informed the Debtors that these customs entries were reflected in U.S. Customs' system as timely filed. CBP has not responded to Debtors' petitions. Id.

13. CBP also asserted liquidated damages for Case Number 2006-2304-200009-01. The case was mitigated by CBP and the Debtors paid the mitigated amount of \$217.00 to resolve this case. CBP accepted the payment and has confirmed in writing that this case was closed. Unrue Decl. ¶ 8.

14. On September 9, 2008, Delphi's internal customs counsel sent a letter to CBP requesting that CBP withdraw the Proof of Claim based on the fact that the entries covered under cases 2005-2304-201868-01, 2005-2304-201869-01, and 2005-2304-200009-01 had been resolved. Unrue Decl. ¶ 9. The Debtors have not received a written response from CBP in response to this request. Id.

15. The Proof of Claim also asserts a secured claim in the amount of \$13,283.04 on account of unpaid estimated duties and fees relating to warehouse entries. The Reorganized Debtors believe that these entries have been closed out and liquidated by CBP because CBP's Automated Broker Interface systems indicate that the entries liquidated in 2007 and 2008; therefore no amounts are owing by the Reorganized Debtors. Unrue Decl. ¶ 10.

16. In addition, the Proof of Claim asserts an unliquidated claim for certain unliquidated customs entries. As described above, the Proof of Claim was previously capped at

\$68,259.00 and therefore no unliquidated amounts should be allowed. Moreover, the Proof of Claim referenced more than 33,000 customs entries² and the Reorganized Debtors believe that all of these entries have now been liquidated and no amounts are due and owing. Unrue Decl. ¶ 11. In the event any of these customs entries were not liquidated, the Reorganized Debtors believe that they have already paid all lawfully owed duties and fees with respect to the customs entries. Id. Accordingly, the Reorganized Debtors believe that no amounts are due for any unliquidated entries.

17. For all the reasons discussed above, the Reorganized Debtors are not liable to CBP for the amount asserted in the Proof of Claim and the Claim should be disallowed and expunged in its entirety. The Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply in the event that CBP files any additional pleading in connection with this matter and (b) assert that CBP has not followed the claim objection procedures approved by this Court.

² In July 2007, CBP informed the Debtors that approximately 95 entries remained unliquidated at that time, and the Reorganized Debtors believe that these remaining entries have now been liquidated as well.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

Hearing Date: April 22, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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155 North Wacker Drive
Chicago, Illinois 60606
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	X	

DECLARATION OF DEAN UNRUE IN SUPPORT OF SUPPLEMENTAL
REPLY WITH RESPECT TO PROOF OF CLAIM NO. 16127
(U.S. CUSTOMS AND BORDER PROTECTION)

("UNRUE DECLARATION – U.S. CUSTOMS AND BORDER PROTECTION")

Dean Unrue declares as follows:

1. DPH Holdings Corp. and certain of its affiliated reorganized debtors (the "Reorganized Debtors"), are the successors to Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors"), debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Reorganized Debtors' Supplemental Reply With Respect To Proof Of Claim Number 16127 (the "Supplemental Reply") filed by U.S. Customs and Border Protection ("CBP"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply and the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 19564).

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, knowledge obtained from Delphi employees reporting to me and upon which and whom I rely in the regular course of performing our respective duties on behalf of the Reorganized Debtors, and my experience with and knowledge of Delphi's relationship with CBP. If I were called upon to testify, I could and would testify to the facts set forth herein.

3. Since May 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against Delphi in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of CBP's proof of claim number 16127 (the "Proof of Claim"). Based on the information provided to me, I have drawn the following conclusions relevant to the Proof of Claim:

4. My staff routinely begins the investigation into a claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.

5. CBP asserts in the Proof of Claim that Delphi owes CBP (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain customs duties and warehouse entries. I believe that the amount asserted in the Proof of Claim are not owing.

6. In the Proof of Claim, CBP asserts that the Debtors did not properly transmit and pay entry summaries in the Port of Laredo, Texas under Case Numbers 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 in the amount of \$69,259.00. Accordingly, CBP initiated Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 against Delphi for liquidated damages for customs entries that CBP alleges were untimely filed by the Debtors. However, the customs entries giving rise to these liquidated damages claims were timely filed, the entries have been liquidated, and no amounts are owed by the Debtors.

7. In response to CBP's claims for liquidated damages, Fed Ex Trade Networks, the Debtors' customs broker, filed petitions on behalf of the Debtors in October 2005 to challenge CBP's claims for liquidated damages. Copies of the liquidated damages request and the petitions in response to such requests for Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 are attached hereto as Exhibit 1 and Exhibit 2. Because no response to the petitions was received, the petitions were then re-filed in September 2006. See Exhibit 1 and Exhibit 2. The Debtors also requested assistance from the Debtors' U.S. Customs' account manager, who informed the Debtors that these customs entries were reflected in U.S. Customs' system as timely filed. CBP has not responded to Debtors' petitions.

8. CBP also asserted liquidated damages for Case Number 2006-2304-200009-01. The case was mitigated by CBP and the Debtors paid the mitigated amount of \$217.00 to resolve this case. CBP accepted the payment and has confirmed in writing that this case was closed. A copy of the written confirmation that the payment was accepted and the case was closed is attached hereto as Exhibit 3.

9. On September 9, 2008, Delphi's internal customs counsel sent a letter to CBP requesting that CBP withdraw the Proof of Claim based on the fact that the entries covered under cases 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 had been resolved. The Debtors have not received a written response from CBP in response to this request.

10. The Reorganized Debtors believe that these entries have been closed out and liquidated by CBP because CBP's Automated Broker Interface systems indicate that the entries liquidated in 2007 and 2008; therefore no amounts are owing by the Reorganized Debtors.

11. In addition, the Proof of Claim asserts an unliquidated claim for certain unliquidated customs entries. The Proof of Claim referenced more than 33,000 customs entries¹ and the Reorganized Debtors believe that all of these entries have now been liquidated and no amounts are due and owing. In the event any of these custom entries were not liquidated, the Reorganized Debtors believe that they have already paid all lawfully owed duties and fees with respect to the custom entries. Accordingly, the Reorganized Debtors believe that no amounts are due for any unliquidated entries.

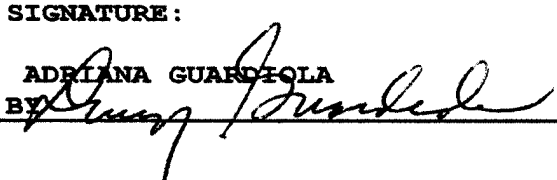
¹ In July 2007, CBP informed the Debtors that approximately 95 entries remained unliquidated at that time, and the Reorganized Debtors believe that these remaining entries have now been liquidated as well.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the
foregoing statements are true and correct.

Executed on March 25, 2010 in Troy, Michigan.

/s/ Dean Unrue
Dean Unrue

Exhibit 1

DEPARTMENT OF HOMELAND SECURITY U.S. OF CUSTOMS AND BORDER PROTECTION		CASE NUMBER F02 2005230420186801	
NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT		PORT CODE AND NAME 2304 LAREDO, TX	
19 USC 1618, 19 USC 1623		INVESTIGATION FILE NO.	
DELPHI CORPORATION PO BOX 5091 TROY MI 480075091 ID: 38343047300			
<p>DEMAND IS HEREBY MADE FOR PAYMENT OF \$3,417.00, REPRESENTING LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW:</p> <p>ENTRY NUMBER: GN395292628 ENTRY DATE: 04/27/2005 SUMMARY DUE: 05/11/2005 BUT HAS NOT BEEN FILED. NBR DAYS LATE: 0000 AMOUNT DUE: \$.00 (DUTY + ADD/CVD + TAXES + FEES) FAILURE TO FILE ENTRY SUMMARY AND FAILURE TO PAY ESTIMATED DUTIES, FEES, TAXES AND CHARGES. MITIGATION WILL NOT BE CONSIDERED UNTIL THE ENTRY SUMMARY HAS BEEN ACCEPTED WITH ESTIMATED DUTIES, FEES, TAXES AND CHARGES ATTACHED.</p> <p style="text-align: right;">RECEIVED JUN 1 2005 Delphi Tax/Customs</p>			
LAW OR REGULATION VIOLATED		BOND BREACHED	
19CFR142.12 19CFR113.62(B)		BOND TYPE: 1 BOND#: 460313452	
DESCRIPTION OF BOND:	FORM NUMBER:	AMOUNT:	DATE:
IMPORTER BROKER	460313452	\$5,000,000.00	12/09/2003
NAME AND ADDRESS OF PRINCIPAL ON BOND DELPHI CORPORATION PO BOX 5091, CUSTOMS/TAXES MC 480-410-228, TROY, MI 480075091			
NAME AND ADDRESS OF SURETY ON BOND RLI INSURANCE COMPANY			SURETY NO.
C/O C.A. SHEA, 720 PALISADE AVENUE, ENGLEWOOD CLIFFS, NJ 076			732
IF YOU FEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE PENALIZED FOR THE CITED VIOLATION. WRITE THE PETITION AS A LETTER OR IN LEGAL FORM; SUBMIT IN (DUPLICATE) ADDRESSED TO THE COMMISSIONER OF CUSTOMS AND BORDER PROTECTION, AND FORWARD TO THE FP&F OFFICER AT: U.S. CUSTOMS SERVICE/ATTN:FPF, P.O. BOX 3130, LAREDO, TX 780443130			
UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED WITH THE FP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL BE TAKEN IN CONNECTION WITH YOUR BOND OR THE MATTER WILL BE REFERRED TO THE UNITED STATES ATTORNEY.			
TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF: 60 DAYS FROM THE DATE OF THIS NOTICE			
SIGNATURE:		TITLE	DATE
ADRIANA GUARDIOLA BY 		FPF OFFICER 956-523-7300	09/06/2005 (09/06/2005)

218

Jennifer L. Cope
Delphi Group Lead
Classification Operations

FedEx Trade Networks
6730 Middlebelt Rd.
Romulus, MI 48174

Phone: 734-229-4224
Fax: 734-229-4040
Email:
jennifer_cope@ftr.fedex.com



October 7, 2005

U.S. Customs and Border Protection
Lincoln/Juarez Bridge, Admin Bldg. #2
Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9529262-8
Case: 2005230420186801
RE: Petition for relief

Per the subject liquidated damages case, dated 09/06/05, I have reviewed the entry summary for filing information and have attached copies from our file for your review.

GN3-9529262-8 was the subject of a denied alt cancellation request and received a delayed release date update from CBP on 04/27/05. We processed and successfully transmitted entry summary on 03/03/05 and paid the entry via statement 02305063150.

Based on the facts presented and the documents attached, we respectfully request the cancellation of the liquidated damages case (2005230420186801) in full.

Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

Thank you,

FedEx Trade Networks

A handwritten signature in black ink that reads "Jennifer Cope".

Jennifer L. Cope

Jennifer L. Cope
Delphi Group Lead
Classification Operations

FedEx Trade Networks
6730 Middlebelt Rd.
Romulus, MI 48174

Phone: 734-229-4224
Fax: 734-229-4040
Email:
jennifer_cope@fedex.com



*Receipt
and
Return*

October 7, 2005

U.S. Customs and Border Protection
Lincoln/Juarez Bridge, Admin Bldg. #2
Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9529262-8
Case: 2005230420186801
RE: Petition for relief

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Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

Thank you,

FedEx Trade Networks

Jennifer Cope
Jennifer L. Cope

RECEIVED
CBP
FP&F OFFICE
006 SEP 25 PM 2:50

Redacted

DEPARTMENT OF THE TREASURY ENTRY SUMMARY
UNITED STATES CUSTOMS SERVICE

GN3		1 Entry No 9529262-8	2 Entry Type Code 01 ABI/S	3 Entry Summary Date 01/04/2005 604	
Delphi Corporation c/o FedEx Trade Networks (TRUC 13701 Atlanta Dr Laredo TX 78045		4 Entry Date 02/21/2005	5 Port Code 2304		
		6 Bond No 732	7 Bond Type Code 8 0031	8 Broker / Importer File No 5231002378 DEL	
9 Ultimate Consignee Name and Address 609623566 DELPHI CORPORATION - HQ C/O DELPHI PACKARD ELECTRIC SYSTEMS 13701 MINES RD LAREDO TX 78045		10 Consignee No 38-343047300	11 Importer of Record Name and Address 151265238 DELPHI CORPORATION - HQ 5725 DELPHI DRIVE TROY MI 48098		12 Importer No 38-343047300
		13 Exporting Country MX		14 Export Date 02/21/2005	
		15 Country of Origin MX		16 Missing Documents	
		17 IT No		18 IT Date	
19 B/L or AMS No. ATEGGN395292628		20 Mode of Transportation 30		21 Manufacturer I.D. MXDELSISRAM	
23 Importing Carrier ATEG		24 Foreign Port of Lading		25 Location of Goods/G.O. No	
26 US Port of Unlading 2304		27 Import Date 02/21/2005			
28 Line No	29 Description of Merchandise		33 A. Entered Value B. CHGS C. Relationship	34 A. TS USA Rate B. ADA/CVD Rate C. IRC Rate D. Visa No	35 Duty and I R Tax Dollars Cents
001 MX	M ATEGGN395292628 Auto Parts PCS Invoice number - PTL9000198 02/21/05 BRAKE DRUM: OTH 8701-8705 8708.39.5020 9072 Value Reconciliation Flagged P/N: 18085238 I.V. E.V.		NO RELATED FREE		0.00
		USD @ 1.000000 As			
Redacted					
		Total Entered Value TOJPORTH			
36 Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent			U.S. CUSTOMS USE		TOTALS
<input checked="" type="checkbox"/> I declare that I am the importer of record and that the actual owner, purchaser, or consignee for custom purposes is as shown above. <input type="checkbox"/> I further declare that the merchandise was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoice are true. <input type="checkbox"/> I also include the Declaration for Returned American Products on the back of this entry summary.			<input type="checkbox"/> owner or purchaser or agent thereof. <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoice as to value or price are true to the best of my knowledge and belief.		
			A. Liq Code	B. Ascertained Duty	37 Duty 0.00
				C. Ascertained Tax	38 Tax 0.00
				D. Ascertained Other	39 Other 0.00
				E. Ascertained Total	40 Total 0.00
I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief that the true prices, values, quantities, rebates, drawbacks, fees, commissions and royalties are true and correct, and that all goods or services provided to the seller of the merchandise either free or at a reduced cost are fully disclosed. I will immediately furnish to the appropriate customs officer any information showing a different state of facts. Notice Required by Paperwork Reduction Act of 1980: This information is needed to insure that importers / exporters are complying with U.S. Customs laws to allow us to collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is mandatory.			41 Signature of Declarant, Title and Date Attorney-In-Fact Marco Delicato, Delphi Corporation 03/08/2005		

Exhibit 2

DEPARTMENT OF HOMELAND SECURITY U.S. OF CUSTOMS AND BORDER PROTECTION		CASE NUMBER F02 2005230420186901	
NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT		PORT CODE AND NAME 2304 LAREDO, TX	
19 USC 1618, 19 USC 1623		INVESTIGATION FILE NO.	
DELPHI CORPORATION PO BOX 5091 TROY MI 480075091 ID: 38343047300			
DEMAND IS HEREBY MADE FOR PAYMENT OF \$64,842.00, REPRESENTING LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW: ENTRY NUMBER: GN395360698 ENTRY DATE: 06/16/2005 SUMMARY DUE: 06/30/2005 BUT HAS NOT BEEN FILED. NBR DAYS LATE: 0000 AMOUNT DUE: \$.00 (DUTY + ADD/CVD + TAXES + FEES) FAILURE TO FILE ENTRY SUMMARY AND FAILURE TO PAY ESTIMATED DUTIES, FEES, TAXES AND CHARGES. MITIGATION WILL NOT BE CONSIDERED UNTIL THE ENTRY SUMMARY HAS BEEN ACCEPTED WITH ESTIMATED DUTIES, FEES, TAXES AND CHARGES ATTACHED.			
LAW OR REGULATION VIOLATED 19CFR142.12 19CFR113.62 (B)		BOND BREACHED BOND TYPE: 1 BOND#: 990595071	
DESCRIPTION OF BOND: IMPORTER BROKER		FORM NUMBER: 990595071 AMOUNT: \$3,000,000.00 DATE: 04/30/2005	
NAME AND ADDRESS OF PRINCIPAL ON BOND DELPHI CORPORATION 5725 DELPHI DRIVE, CUSTOMS/TAXES MC 480-410-228, TROY, MI 48098			
NAME AND ADDRESS OF SURETY ON BOND RLI INSURANCE COMPANY C/O C.A. SHEA, 720 PALISADE AVENUE, ENGLEWOOD CLIFFS, NJ 076		SURETY NO. 732	
IF YOU FEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE PENALIZED FOR THE CITED VIOLATION. WRITE THE PETITION AS A LETTER OR IN LEGAL FORM; SUBMIT IN (DUPLICATE) ADDRESSED TO THE COMMISSIONER OF CUSTOMS AND BORDER PROTECTION, AND FORWARD TO THE FP&F OFFICER AT: U.S. CUSTOMS SERVICE/ATTN:FPF, P.O. BOX 3130, LAREDO, TX 780443130			
UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED WITH THE FP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL BE TAKEN IN CONNECTION WITH YOUR BOND OR THE MATTER WILL BE REFERRED TO THE UNITED STATES ATTORNEY.			
TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF: 60 DAYS FROM THE DATE OF THIS NOTICE			
SIGNATURE: ADRIANA GUARDIOLA <i>Adriana Guardiola</i>		TITLE FPF OFFICER 956-523-7300	
		DATE 09/06/2005 (09/06/2005)	

RECEIVED
Tax/Customs

21/2

Jennifer L. Cope
Delphi Group Lead
Classification Operations

FedEx Trade Networks
8730 Middlebelt Rd.
Romulus, MI 48174

Phone: 734-229-4224
Fax: 734-229-4040
Email:
jennifer_cope@ftn.fedex.com



October 7, 2005

U.S. Customs and Border Protection
Lincoln/Juarez Bridge, Admin Bldg. #2
Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9536069-8
Case: 2005230420186901
RE: Petition for relief

Per the subject liquidated damages case, dated 09/06/05, I have reviewed the entry summary for filing information and have attached copies from our file for your review.

GN3-99536069-8 was released on 06/16/05. FTN successfully transmitted entry summary on 06/29/05 and presented the duty free entry summary to CBP on the 10th day 06/30/05.

Release: 06/16/05 -1st day
Entry Summary: 06/29/05 - 9th day
Presentation: 06/30/05 -10th day

Based on the facts presented and the documents attached, we respectfully request the cancellation of the liquidated damages case (2005230420186901) in full.

Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

Thank you,

FedEx Trade Networks

A handwritten signature in black ink that reads "Jennifer Cope". The signature is fluid and cursive, with the first name "Jennifer" and the last name "Cope" clearly distinguishable.

Jennifer L. Cope

Jennifer L. Cope
Delphi Group Lead
Classification Operations

FedEx Trade Networks
6730 Middlebelt Rd.
Romulus, MI 48174

Phone: 734-229-4224
Fax: 734-229-4040
Email:
jennifer_cope@tn FedEx.com



*Receipts
and
Returns*

October 7, 2005

U.S. Customs and Border Protection
Lincoln/Juarez Bridge, Admin Bldg. #2
Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9536069-8
Case: 2005230420186901
RE: Petition for relief

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Release: 06/16/05 - 1st day
Entry Summary: 06/29/05 - 9th day
Presentation: 06/30/05 - 10th day

Based on the facts presented and the documents attached, we respectfully request the cancellation of the liquidated damages case (2005230420186901) in full.

Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

Thank you,

FedEx Trade Networks

Jennifer Cope
Jennifer L. Cope

RECEIVED
CBP
FP&F OFFICE
SEP 25 PM 2:50

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

PART 1 SUMMARY

Delphi Corporation
c/o FedEx Trade Networks (TRUC
13701 Atlanta Dr
Laredo TX 78045

GN3

1. Entry No. 9536069-8	2. Entry Type Code 01 ABI/N	3. Entry Summary Date 06/16/2005 604
4. Entry Date 06/16/2005	5. Port Code 2304	
6. Bond No. 732	7. Bond Type Code 8	8. Broker/Importer File No. 0031 5231007650 DEL
9. Ultimate Consignee Name and Address 609623566 DELPHI CORPORATION - HQ C/O DELPHI PACKARD ELECTRIC SYSTEMS 13701 MINES RD LAREDO TX 78045	10. Consignee No. 38-343047300	11. Importer of Record Name and Address 151265238 DELPHI CORPORATION - HQ 5725 DELPHI DRIVE TROY MI 48098
		12. Importer No. 38-343047300
	13. Exporting Country MX	14. Export Date 06/16/2005
	15. Country of Origin Multi	16. Missing Documents
	17. LT. No.	18. LT. Date
19. B.L. or AHB No. ATEG395360698	20. Mode of Transportation 30	21. Manufacturer I.D. MXENSDE200ANA
22. Importing Carrier ATEG	23. Foreign Port of Lading	24. Location of Goods/G.O. No.
25. U.S. Port of UnLading 2304	26. Import Date 06/16/2005	27. Reference No.

28. Line No.	29. Description of Merchandise			33. A. Entered Value B. CHGS C. Relationship	34. A. T.S.U.S.A. Rate B. ADA/CVD Rate C. I.R.C. Rate D. Visa No.	35. Duty and I.R. Tax	
	30. A. T.S.U.S.A. No. B. ADA CVD Case No.	31. A. Gross Weight B. Manifest Qty.	32. Net Quantity in T.S.U.S.A. Units			Dollars	Cents
001 MX O MX	M ATEG395360698 Auto Parts PCS Invoice Number - PTL2002486 06/16/05 IGNITION WIRE: VEHICLE, SHIP 8544.30.0000			PCS RELATED	FREE		0.00
	Value Reconciliation Flagged P/N:13504379						
002 MX O MX	IGNITION WIRE: VEHICLE, SHIP 8544.30.0000			RELATED	FREE		0.00
	Value Reconciliation Flagged P/N:13504422						
003 MX O MX	IGNITION WIRE: VEHICLE, SHIP 8544.30.0000			RELATED	FREE		0.00
	Value Reconciliation Flagged						
Total Entered Value							

36. Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent

I declare that I am the
☒ Importer of record and that the actual owner, purchaser, or consignee for customs purposes is as shown above. OR ☐ owner or purchaser or agent thereof.

I further declare that the merchandise
☒ was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoice are true. OR ☐ was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoice as to value or price are true to the best of my knowledge and belief.

I also declare that the statements in the document herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties, and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate customs officer any information showing a different state of facts.

Notice required by Paperwork Reduction Act of 1980. This information is needed to ensure that importers/exporters are complying with U.S. Customs laws, to allow us to compute and collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is mandatory.

U.S. CUSTOMS USE		TOTALS	
A. Liq. Code	B. Ascertained Duty	37. Duty	0.00
	C. Ascertained Tax	38. Tax	0.00
	D. Ascertained Other	39. Other	0.00
	E. Ascertained Total	40. Total	0.00

41. Signature of Declarant, Title, and Date
Marco Delicato, Delphi Corporation 06/29/2005

Customs Form 7501 (030984)

GN3 AB/N'S

RELEASE DATE 6/16/05
7TH DAY 1/1/
10TH DAY 6/30/05

	FILE #	ENTRY #	TOTAL DUE	CHECK #	DATE SENT
1	5231007650	9536069-8	Ø	—	6-29-05
2					
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RECEIVED
COPY

TOTAL: \$ _____

Jm
6/29/05

Exhibit 3

DEPARTMENT OF HOMELAND SECURITY U.S. OF CUSTOMS AND BORDER PROTECTION NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT 19 USC 1618, 19 USC 1623		CASE NUMBER F02 2006230420000901 PORT CODE AND NAME 2304 LAREDO, TX INVESTIGATION FILE NO.	
DELPHI CORPORATION PO BOX 5091 TROY MI 480075091 ID: 38343047300		NOTICE ONLY. NOT A DEMAND. SEND NO PAYMENT.	
DEMAND IS HEREBY MADE FOR PAYMENT OF \$1,000.00, REPRESENTING LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW: ENTRY NUMBER: GN395295464 ENTRY DATE: 03/14/2005 SUMMARY DUE: 03/28/2005 (E/ES) FILED: 02/06/2007 NBR DAYS LATE: 0680 AMOUNT DUE: \$.00 (DUTY + ADD/CVD + TAXES + FEES) ENTRY SUMMARY FILED; ESTIMATED DUTIES, FEES, TAXES AND CHARGES PAID LATE.			
LAW OR REGULATION VIOLATED		BOND BREACHED	
19CFR113.62(L) (4) 19CFR113.62(A) (1)		BOND TYPE: 1 BOND#: 460313452	
DESCRIPTION OF BOND:	FORM NUMBER:	AMOUNT:	DATE:
IMPORTER BROKER	460313452	\$5,000,000.00	12/09/2003
NAME AND ADDRESS OF PRINCIPAL ON BOND DELPHI CORPORATION PO BOX 5091, CUSTOMS/TAXES MC 480-410-228, TROY, MI 480075091			
NAME AND ADDRESS OF SURETY ON BOND RLI INSURANCE COMPANY C/O C.A. SHEA, 720 PALISADE AVENUE, ENGLEWOOD CLIFFS, NJ 076			SURETY NO. 732
IF YOU FEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE PENALIZED FOR THE CITED VIOLATION. WRITE THE PETITION AS A LETTER OR IN LEGAL FORM; SUBMIT IN (DUPLICATE) ADDRESSED TO THE COMMISSIONER OF CUSTOMS AND BORDER PROTECTION, AND FORWARD TO THE FP&F OFFICER AT: U.S. CUSTOMS SERVICE/ATTN:FPF, P.O. BOX 3130, LAREDO, TX 780443130			
UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED WITH THE FP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL BE TAKEN IN CONNECTION WITH YOUR BOND OR THE MATTER WILL BE REFERRED TO THE UNITED STATES ATTORNEY.			
TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF:			
60 DAYS FROM THE DATE OF THIS NOTICE			
SIGNATURE:		TITLE	DATE
MARK A. PACHECO BY <i>Alora G. Horta</i>		ACTING FPF OFC 956-523-7300	03/12/2007 (03/07/2007)

PO Box 3130
Laredo, TX 78044-3130



**U.S. Customs and
Border Protection**

ENF-4-L: F DEH
CN: 2006230420000401
Collection Code: 326

Delphi Corporation
Attn: Chet K. Wilson
M/C 480-410-228
5825 Delphi Dr.
Troy, MI. 48098

Dear Mr. Wilson:

This will acknowledge your letter dated January 30, 2007, addressing the issues involving the case cited above. The claim was assessed under the provisions of 19 C.F.R. 142.12, for failure to file the entry summary and pay the estimated duties, fees, taxes, and charges.

The facts and circumstances cited in your petition have been taken into consideration, and the documentation submitted has been reviewed. A review of the facts involving the referenced case indicates that the entry summary has been file and the related fees paid. The entry was converted to a late file and the option one amount of \$217.00 issued and paid. In view thereof, the claim for liquidated damages is hereby considered closed. This action is taken under the authority conferred in 19 C.F.R. 172.11.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Pacheco".

Mark A. Pacheco
Fines, Penalties and
Forfeitures Officer

cc: RLI Insurance Co. c/o C.A. Shea, 720 Palisade Avenue, Englewood Cliffs, NJ